

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
December 31, 1996

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated March 24, 1997 on my consideration of the internal control structure of Johnson Bayou Recreation District of Cameron Parish and a report dated March 24, 1997 on the district's compliance with laws and regulations.



West Monroe, Louisiana
March 24, 1997

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

Ad valorem taxes	\$188,898
State revenue sharing	402
Other	<u>577</u>
Total	<u>\$190,877</u>

4. FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1996:

	Balance at January 1, 1996	Additions	Deletions	Balance at December 31, 1996
Land	<u>\$18,203</u>			\$18,203
Buildings and improvements	<u>618,345</u>			618,345
Equipment	<u>187,032</u>	<u>\$15,502</u>	<u>(58,886)</u>	<u>195,648</u>
Total	<u>\$823,780</u>	<u>\$15,502</u>	<u>(58,886)</u>	<u>\$837,596</u>

5. LITIGATION AND CLAIMS

The district is not involved in any litigation as December 31, 1996, nor is it aware of any unasserted claims.



Independent Auditor's Report

VERNON COON
REGISTERED ACCOUNTANT

**OFFICE OF THE COMPTROLLER
GENERAL OF CAMERON PARISH**

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH**
Cameron, Louisiana

I have audited the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Johnson Bayou Recreation District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Johnson Bayou Recreation District of Cameron Parish, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

VERNON COON, INC.
3000 West Monroe,
Lafayette, LA 70503
PHONE 337-281-0201
TELE FAX 337-281-0202
FAX 337-281-1000

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance and internal control are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

2556

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DATE and PLACE
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**JOHNSON BASIN RECREATION DISTRICT
OF CAMBRIDGE PARISH
Camden, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996
With Supplemental Information Schedule**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 20 1997

**VERNON R
COON**
MEMBER OF THE LEGISLATIVE AUDITOR'S OFFICE

JOHNSON BAYOU RECREATION DISTRICT
OF CAMBERN PARISH
Cameron, Louisiana
Independent Auditor's Report
on Internal Control Structure
December 31, 1996

This report is intended for the information of the board of commissioners of Johnson Bayou Recreation District of Cameron Parish and management of the district. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
March 24, 1997

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
on Internal Control Structure
December 31, 1996

In planning and performing my audit of the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted the following matter involving the internal control structure and its operation which I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the district's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

All accounting functions of the district, i.e., depositing and posting receipts and preparing, posting, and issuing checks are performed by one individual. Such functions are not compatible and should be performed by separate individuals, however, because of the size of the district and its limited resources, it is not economically feasible to correct this deficiency.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, I do not consider the reportable condition described above to be a material weakness.



**Independent Auditor's Report
on Internal Control Structure**

**WALTER J. BOGGS,
Member of the Institute of
Chartered Accountants**

**Member of the Louisiana
Institute of Public
Accountants**

**FRANCIS J. BOGGS, JR.
MEMBER OF THE
INTERNATIONAL ASSOCIATION
OF PUBLIC ACCOUNTANTS**

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMDEN PARISH
Camden, Louisiana**

I have audited the general purpose financial statements of Johnson Bayou Recreation District of Camden Parish, a component unit of the Camden Parish Police Jury, as of December 31, 1986, and for the year then ended, and have issued my report thereon dated March 24, 1987.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Johnson Bayou Recreation District of Camden Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

**THE POLY FEDERAL GROUP,
MEMBER FINANCIAL
CORPORATION
1000 PINE LAKE DRIVE
CAMDEN, LOUISIANA
70520**

JIBSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Independent Auditor's Report
on Compliance, Etc.,
December 31, 1996

This report is intended for the information of the board of commissioners of Jibson Bayou Recreation District of Cameron Parish and management of the district. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
March 14, 1997



**Independent Auditor's Report on
Compliance With Laws and Regulations**

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana**

I have audited the general purpose financial statements of Johnson Bayou Recreation District of Cameron Parish, a component unit of the Cameron Parish Police Jury, as of December 31, 1996 and for the year then ended, and have issued my report thereon dated March 24, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to Johnson Bayou Recreation District of Cameron Parish is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the district's compliance with certain provisions of laws and regulations. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

114 PROFESSIONAL DRIVE,
NEW ORLEANS,
LOUISIANA 70119
PHONE (504) 581-1111
TELE FAX (504) 581-1111
FAX (504) 581-1120

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

Schedule of Per Diem Paid Commissioners
For the Year Ended December 31, 1996

	<u>NUMBER</u>	<u>AMOUNT</u>
Mary Constance	1	500
Geoff Demott	1	50
Binky Hicks	11	110
Raynie Rodriguez	12	120
Greg Trahan, Chairman	11	110
Tony Trahan	12	120
Tracy Young	10	<u>100</u>
Total		<u><u>\$600</u></u>

MOISSON (BAYOU) RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1996 the district has cash and cash equivalents (bank balances) totaling \$43,252 as follows:

Cash on hand	5,000
Demand deposits	<u>38,252</u>
Total	<u>\$43,252</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits are fully secured by federal deposit insurance at December 31, 1996.

41. INVENTORY

Inventory in the General Fund consists of expendable supplies held for resale. The cost is recorded as an expenditure at the time the items are purchased. Inventories are valued at the lower of cost (first-in, first-out) or market.

42. PENSION PLAN AND VACATION AND SICK LEAVE

Full-time employees may earn ten days of vacation leave after one full year of continuous service. Vacation leave does not accumulate. The recreation district does not contribute to a pension plan and does not have a formal policy relating to sick leave.

43. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

SUPPLEMENTAL INFORMATION SCHEDULE

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

JOHNSON BAYOU RECREATION DISTRICT
 OF CAMERON PARISH
 Cameron, Louisiana
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES AND PRINCIPAL TAXPAYERS

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Operation and maintenance	3.30	3.19	2003
Maintenance	3.00	1.96	2004

The following are the principal taxpayers for the parish and their 1996 assessed valuation (amounts expressed in thousands):

	1996 Assessed Valuation	Per cent of Total Assessed Valuation
Trident NGL, Incorporated	58,001	6.31%
Natural Gas Pipeline Company of America	7,840	6.15%
AMR Pipeline Company	7,678	6.02%
Transcontinental Gas Pipeline	4,175	3.27%
Texas Eastern Transmission Corporation	3,722	2.92%
Amoco	3,496	2.74%
Bigman Towing	3,008	2.38%
Yonaco	3,001	2.37%
NGC Energy, Incorporated	2,892	2.29%
Cameron Telephone Company	2,025	1.58%
Total	<u>\$45,864</u>	<u>35.96%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

ROBINSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

Interest income on interest bearing demand deposits is recorded at the end of the month when credited by the bank. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when realized by the district.

Based on the above criteria, all sales tax and state revenue sharing have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources

Donations and the sale of junk are accounted for as other financing sources and are recognized at the time the underlying events occur.

E. BUDGET PRACTICES

A preliminary budget for the coming year is prepared by the board of commissioners and made available to the public. The budget is then adopted by the district during its regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Fundary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under

JOHNSON HAYOU RECREATION DISTRICT
OF CAMBRIEN PARISH
Cameron, Louisiana
Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures (capital outlay) in the General Fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized.

The account group is not a "fund." It is concerned only with the measurement of financial position and does not involve measurement of results of operations. This district has no long-term debt at December 31, 1996.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

All ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1903 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

JOHNSON RAYCO RECREATION DISTRICT
OF CAMERON PARISH

Cameron, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all board members of the district and can impose its will on the district, the district was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). All financial resources of the district are accounted for in this fund. General operating expenditures are paid from this fund.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Johnson Bayou Recreation District of Cameron Parish was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 33:4542. The district is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The district owns and operates recreational facilities and engages in activities designed to encourage recreation and promote the general health and well being of youths of the community.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for the which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. *Appointing a voting majority of an organization's governing body, and:*
 - a. *The ability of the police jury to impose its will on that organization and/or*
 - b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.*

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis and Actual)
For the Year Ended December 31, 1996**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$201,000	\$200,150	(850)
Intergovernmental revenues - state revenue sharing	600	280	(320)
Fees, charges, and commissions - concession sales	16,995	16,746	(249)
Use of money and property:			
Interest earnings	5,400	5,423	23
Rents	2,360	2,360	
Total revenues	<u>226,355</u>	<u>225,059</u>	<u>(1,296)</u>
EXPENDITURES			
Culture and recreation:			
Current:			
Personal services and related benefits	62,110	61,506	604
Operating services	59,880	56,170	3,710
Materials and supplies	43,775	44,094	(319)
Travel and other charges	480	481	(1)
Intergovernmental	7,000	6,594	406
Capital outlay	15,500	15,502	(2)
Total expenditures	<u>188,745</u>	<u>188,257</u>	<u>488</u>
EXCESS OF REVENUES OVER EXPENDITURES	37,610	40,337	2,687
OTHER FINANCING SOURCES			
Donations	300	300	
Sale of junk	65	65	
Total other financing sources	<u>365</u>	<u>365</u>	<u>60,811</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	38,000	40,687	2,687
FUND BALANCE AT BEGINNING OF YEAR	<u>194,854</u>	<u>194,831</u>	<u>23</u>
FUND BALANCE AT END OF YEAR	<u>\$232,854</u>	<u>\$235,518</u>	<u>\$2,664</u>

The accompanying notes are an integral part of this statement.

**JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL MEMORANDUM ONLY
ASSETS			
Cash and cash equivalents	\$43,352		\$43,352
Receivables	200,027		200,027
Inventory	500		500
Land, buildings, and equipment		\$822,396	822,396
TOTAL ASSETS	<u>\$243,889</u>	<u>\$822,396</u>	<u>\$1,076,295</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$1,727		\$1,727
Tax delinquent payable	6,584		6,584
Total Liabilities	<u>8,311</u>	<u>NONE</u>	<u>8,311</u>
Fund Equity:			
Investment in general fixed assets		\$822,396	822,396
Fund Balances:			
Reserved for inventory	500		500
Unreserved - undesignated	234,888		234,888
Total Fund Equity	<u>235,488</u>	<u>822,396</u>	<u>1,057,884</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$243,889</u>	<u>\$822,396</u>	<u>\$1,076,295</u>

The accompanying notes are an integral part of this statement.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended December 31, 1996

PER DIEM PAID COMMISSIONERS

The schedule of per diem paid commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 33:4562, board members receive \$10 per diem for each board meeting they attend.

JOHNSON BAYOU RECREATION DISTRICT
OF CAMERON PARISH
Cameron, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1986
With Supplemental Information Schedule

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